

**IN THE UNITED STATES DISTRICT COURT FOR
FOR THE WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

vs.

NICKOLAS DUNCAN,

Respondent.

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Civil No. 1:19-cv-01293-STA-jay

ORDER DIRECTING RESPONDENT TO FILE ANSWER

On January 30, 2020, the Court reset the show cause hearing in this matter for May 19, 2020. In the meantime, the United States of America has filed proof of service, showing that it served Respondent Nickolas Duncan on March 26, 2020. Federal Rule of Civil Procedure 12(a) gives a party to a civil action 21 days from service of the summons and complaint to file a responsive pleading. Fed. R. Civ. P. 12(a)(1)(A)(i); *see also United States v. Powell*, 379 U.S. 48, 58 n.18 (1964) (stating that the Federal Rules of Civil Procedure apply in actions to enforce an IRS summons and that “[t]he proceedings are instituted by filing a complaint, followed by answer and hearing”). Therefore, Respondent is ordered to file a responsive pleading to the government’s petition. The United States is directed to have a copy of the Court’s order served on Respondent and then to file proof of service on the record. Respondent will have 21 days from the service of the order in which to file his responsive pleading. Respondent is cautioned that the failure to file a responsive pleading may result in an entry of default against Respondent.

IT IS SO ORDERED.

s/ S. Thomas Anderson
S. THOMAS ANDERSON
CHIEF UNITED STATES DISTRICT JUDGE

Date: April 24, 2020